

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Bky. Case No. 08-45136 (RJK)

Petters Aviation, LLC,

Chapter 11

Debtor.

Evidence of Transfer of Claim

To: Clerk, United States Bankruptcy Court, District of Minnesota

Asset Based Resource Group, LLC, a limited liability company organized under the laws of the State of Connecticut, with offices located at 1177 High Ridge Road, Stamford, Connecticut 06905 ("ABRG"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally transferred and assigned to:

1. Garth Calow, as successor to Nigel Chatterjee, in his capacity as the court-appointed liquidator for Stewardship Credit Arbitrage Fund, Ltd. ("SCAF, Ltd.") 88.8691% of ABRG's interest in Claim No. 20 and 21 filed in the above-captioned bankruptcy proceeding (collectively, the "Claims"); and
2. The United States District Court for the District of Minnesota Registry of Court to be held for the benefit of Stewardship Credit Arbitrage Fund, LLC (the "Registry") 11.1309% of the Claims pursuant to the terms of the December 15, 2011 "Order Granting Motion for Leave to Deposit Funds with the Court and to Dismiss Asset Based Resource Group, LLC as a Relief Defendant" in SEC v. Quan, et al., No. 11-cv-723-ADM-JSM (D. Minn.) (Dkt. #78) (the "Registry").

ABRG hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer of claim:

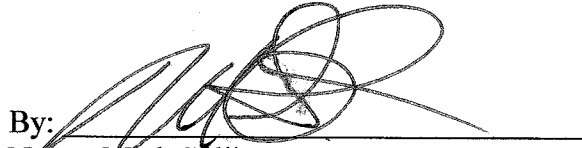
1. As an unconditional transfer and assignment;
2. SCAF, Ltd. as the valid owner of 88.8691% of the Claims; and

3. The Registry as the valid owner of 11.1309% of the Claims pursuant to the terms of the December 15, 2011 "Order Granting Motion for Leave to Deposit Funds with the Court and to Dismiss Asset Based Resource Group, LLC as a Relief Defendant" in SEC v. Quan, et al., No. 11-cv-723-ADM-JSM (D. Minn.) (Dkt. #78).

ABRG requests that all future notices and other communications regarding the Claims be made to SCAF, Ltd., the Registry and the United States Securities and Exchange Commission (to the attention of Timothy Leiman, Chicago Regional Office, 175 W. Jackson Blvd., Suite 900, Chicago, IL 60604, (312) 353-7390). ABRG also requests that all future payments and distributions be made to SCAF, Ltd. and the Registry. All payments and/or distributions made to the Registry shall be made according to the procedures identified in the December 15, 2011 "Order Granting Motion for Leave to Deposit Funds with the Court and to Dismiss Asset Based Resource Group, LLC as a Relief Defendant" in SEC v. Quan, et al., No. 11-cv-723-ADM-JSM (D. Minn.) (Dkt. #78).

Dated: December ¹⁴~~7~~, 2011

ASSET BASED RESOURCE GROUP, LLC

By: 
Name: Mark Sullivan
Title: Managing Member

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**UNITED STATES BANKRUPTCY COURT
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CERTIFICATE OF SERVICE

I hereby certify that on December 20, 2011, I caused the foregoing **ABRG's Evidence of Transfer of Claim dated December 19, 2011** to be filed electronically with the Clerk of Court through ECF, and that ECF will send an e-notice of electronic filing to the following persons:

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- Sarah J Wencil Sarah.J.Wencil@usdoj.gov

Dated: December 20, 2011

WINTHROP & WEINSTINE, P.A.

By: /s/ Michael A. Rosow
Daniel C. Beck, #0192053
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Michael A. Rosow, #0317998

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as successor servicer to Acorn Capital Group, LLC